

APRIL 2024

72255/BB26C

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Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer any TEN questions.

Write short notes on the following:

1. Direct Taxes
2. Income Tax
3. Excisable goods
4. Assessment year
5. Single tax system
6. Penalties
7. Customs duty
8. Service Tax
9. Special Economic Zone
10. Value added tax
11. SGST
12. GST Tribunal

SECTION B — (5 × 5 = 25 marks)

Answer any FIVE questions.

13. What are the merits of direct taxes?
14. State the merits and demerits of Indirect taxes?
15. What is multiple tax system? What are its advantages?
16. State the goods prohibited under the customs Act.
17. Explain the differences between less and excise duty.
18. Explain the salient features of CST Act.
19. Explain the various powers of officers under GST Act.
22. Explain the provisions relating to “duty draw back” under customs Act.
23. Discuss the conditions of Levy of GST.
24. Discuss the features of registration under TNGST Act.

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

20. Discuss the features of Direct Taxes.
21. Explain the “Sale or purchase in the course of export or import” under Sec 5 of Central Sales Tax Act.